

## 14 Fergus County

#### 0258 Lewistown Elem

#### **Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213) County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification					
<b>Business Manager/Clerk:</b>	Rebekah Rhoades	<b>Phone #:</b> (406) 535-8777			
(Signature)		(Date)			
Chair, Board of Trustees:	Phil Koterba				
(Signature)		(Date)			
<b>County Superintendant</b>	Rhonda Long				
(Signature)		(Date)			

#### Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY16 did the district employ a certified special education director?

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

#### Electronic filers are not required to send the cover page to OPI.



## FY2015-16

Submit ID: 0258-70848343

#### **14 Fergus County**

#### 0258 Lewistown Elem

## **Project Reporter Codes**

PRC	Title	Program Type	Project Number	CFDA#
102	Garfield Donations	LOCAL	2009	
103	Highland Park Donations	LOCAL	2009	
104	Lewis & Clark Donations	LOCAL	2009	
105	LJHS Donations	LOCAL	2009	
129	Flex Forfeitures	LOCAL		
147	Junior High Band Rental	LOCAL		
224	Bus Driver Training Symposium	LOCAL	2009	
232	Garfield PTO Donations	LOCAL	2013	
233	Highland Park PTO Donations	LOCAL	2013	
234	Lewis & Clark PTO Donations	LOCAL	2013	
235	LJHS PTO Donations	LOCAL	2013	
236	Coats for Kids	LOCAL	2013	
287	Aggregate Reim/Indirects	LOCAL	LOCAL	Local
365	Indian Ed for All	STATE		
367	Full-Time Kindergarten OTO	STATE	2009	
447	GIS Grant	LOCAL	2009	
494	Title I - Schoolwide	FEDERAL	2012	Federal
542	Elementary Book Fair	LOCAL	2009	
566	Moodie Donation	LOCAL	2012	
633	District Reimbursements	LOCAL	2008	



FY2015-16

#### **14 Fergus County**

#### 0258 Lewistown Elem

Datanee Sheet					
		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(01)	(10)	(11)	(12)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	502,998.40	110,488.33	533,132.08	1,327.77
02	Taxes Receivable - Real and Personal (120-149)	55,121.70	6,527.82	6.10	
03	Taxes Receivable - Protested (150-159)	537.31	61.49	0.04	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				753.79
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				42,778.57
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	558,657.41	117,077.64	533,138.22	44,860.13
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	ERRED INFLOWS				
36	Deferred Inflows (680)	55,659.01	6,589.31	6.14	13,933.79
FUN	ID BALANCE/EQUITY				
37	Reserve for Inventories (951)				42,778.57
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	502,998.40	110,488.33	533,132.08	(11,852.23)
52	TOTAL FUND BALANCE/EQUITY	502,998.40	110,488.33	533,132.08	30,926.34
53	TOTAL LIABILITIES AND FUND BALANCE	558,657.41	117,077.64	533,138.22	44,860.13



## 14 Fergus County

#### 0258 Lewistown Elem

Datance Sheet					
		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
				110914111111111111111111111111111111111	1 4114
	ASSETS, LIABILITIES, AND FUND BALANCE	(13)	(14)	(15)	(17)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,101.67	126,478.42	556,130.69	
02	Taxes Receivable - Real and Personal (120-149)	1,193.67			
03	Taxes Receivable - Protested (150-159)	12.67			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			42,790.36	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,308.01	126,478.42	598,921.05	
DEF	ERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	ERRED INFLOWS				
36	Deferred Inflows (680)	1,206.34			
FUN	D BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	2,101.67	126,478.42	598,921.05	
52	TOTAL FUND BALANCE/EQUITY	2,101.67	126,478.42	598,921.05	
53	TOTAL LIABILITIES AND FUND BALANCE	3,308.01	126,478.42	598,921.05	



FY2015-16

## 14 Fergus County

#### 0258 Lewistown Elem

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(18)	(19)	(20)	(21)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)			8,969.85	53,685.15
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			8,969.85	53,685.15
DEI	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEI	FERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ND BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			8,969.85	53,685.15
52	TOTAL FUND BALANCE/EQUITY			8,969.85	53,685.15
53	TOTAL LIABILITIES AND FUND BALANCE		-	8,969.85	53,685.15



## 14 Fergus County

#### 0258 Lewistown Elem

	Metal Mines Tax Reserve Fund  State Mining Impact Aid Fund Fund  Litigation Reserve							
	ASSETS, LIABILITIES, AND FUND BALANCE	(24)	(25)	(26)	(27)			
ASS	ETS AND OTHER DEBITS							
01	Cash & Investments (101-119) Less Warrants Payable (620)	89,151.93						
04	Receivables from Other Funds (160-179)							
05	Due From Other Governments (180)							
06	Other Current Assets (190-210)							
07	Inventories (220 & 230)							
08	Prepaid Expenses (240)							
09	Deposits (250)							
20	TOTAL ASSETS AND OTHER DEBITS	89,151.93						
DEF	TERRED OUTFLOWS							
21	Deferred Outflows (501)							
LIA	BILITIES							
22	Payable to Other Funds (601-606)							
23	Due to Other Governments (611)							
25	Other Current Liabilities (621-679)							
27	Other Liabilities (690 - 699)							
35	TOTAL LIABILITIES							
DEF	TERRED INFLOWS							
36	Deferred Inflows (680)							
FUN	D BALANCE/EQUITY							
37	Reserve for Inventories (951)							
38	Reserve for Encumbrances (953)							
48	Fund Balance for Budget	89,151.93						
52	TOTAL FUND BALANCE/EQUITY	89,151.93						
53	TOTAL LIABILITIES AND FUND BALANCE	89,151.93						



## 14 Fergus County

#### 0258 Lewistown Elem

Taxes Receivable - Real and Personal (120-149)   2,033.34   5,029.14     3	Balance Sheet					
ASSETS, LIABILITIES, AND FUND BALANCE  (28)  (29)  (45)  (50)  ASSETS AND OTHER DEBITS  01  Cash & Investments (101-119) Less Warrants Payable (620)  59,309.54  154,346.40  1,884,585.75  12  Taxes Receivable - Real and Personal (120-149)  2,033,34  5,029.14  37  Reserve for Inventories (951)  36  Reserve for Inventories (951)  37  Reserve for Inventories (951)  38  Reserve for Encumbrances (953)  38  Reserve for Encumbrances (954)  91  1,884,585.75  1,184,346.40  1,884,685.75  1,54,346.40  1,884,680  1,884,680  2,053,67  5,074,24  1,194,346.40  1,889,660.05  1,889,660.0			Technology Fund	Flexibility Fund		Debt Service Fund
ASSETS AND OTHER DEBITS  01 Cash & Investments (101-119) Less Warrants Payable (620)  02 Taxes Receivable - Real and Personal (120-149)  03 Taxes Receivable - Protested (150-159)  04 Receivables from Other Funds (160-179)  05 Due From Other Governments (180)  06 Other Current Assets (190-210)  07 Inventorics (220 & 230)  08 Prepaid Expenses (240)  09 Deposits (250)  20 TOTAL ASSETS AND OTHER DEBITS  21 Deferred Outflows (501)  LIABILITIES  22 Payable to Other Funds (601-606)  23 Due to Other Funds (601-606)  25 Other Current Liabilities (621-679)  27 Other Liabilities (621-679)  27 Other Liabilities (621-679)  38 Deferred Inflows (680)  20 Deferred Inflows (680)  20 Deferred Funds (680)  20 Deferred Funds (680)  21 Deferred Inflows (680)  22 Deferred Inflows (680)  23 Due to Other Funds (680)  24 South Liabilities (691-679)  25 Other Current Liabilities (621-679)  26 Other Current Liabilities (621-679)  27 Other Liabilities (691-679)  38 Peerred Inflows (680)  39 Reserve for Inventories (951)  30 Reserve for Encumbrances (953)  30 Reserve for Encumbrances (953)  30 Reserve for Encumbrances (953)					Endowment Fund	
ASSETS AND OTHER DEBITS  01 Cash & Investments (101-119) Less Warrants Payable (620)  02 Taxes Receivable - Real and Personal (120-149)  03 Taxes Receivable - Protested (150-159)  04 Receivables from Other Funds (160-179)  05 Due From Other Governments (180)  06 Other Current Assets (190-210)  07 Inventorics (220 & 230)  08 Prepaid Expenses (240)  09 Deposits (250)  20 TOTAL ASSETS AND OTHER DEBITS  21 Deferred Outflows (501)  LIABILITIES  22 Payable to Other Funds (601-606)  23 Due to Other Funds (601-606)  25 Other Current Liabilities (621-679)  27 Other Liabilities (621-679)  27 Other Liabilities (621-679)  38 Deferred Inflows (680)  20 Deferred Inflows (680)  20 Deferred Funds (680)  20 Deferred Funds (680)  21 Deferred Inflows (680)  22 Deferred Inflows (680)  23 Due to Other Funds (680)  24 South Liabilities (691-679)  25 Other Current Liabilities (621-679)  26 Other Current Liabilities (621-679)  27 Other Liabilities (691-679)  38 Peerred Inflows (680)  39 Reserve for Inventories (951)  30 Reserve for Encumbrances (953)  30 Reserve for Encumbrances (953)  30 Reserve for Encumbrances (953)						
1   Cash & Investments (101-119)   Less Warrants Payable (620)   59,309.54   154,346.40   1,884,585.75     1   2   Taxes Receivable - Real and Personal (120-149)   2,033.34   5,029.14     3   Taxes Receivable - Protested (150-159)   20.33   45.10     4   Receivables From Other Funds (160-179)		ASSETS, LIABILITIES, AND FUND BALANCE	(28)	(29)	(45)	(50)
1	ASS	ETS AND OTHER DEBITS				
03   Taxes Receivable - Protested (150-159)   20.33   45.10     04   Receivables from Other Funds (160-179)   05   Due From Other Governments (180)   06   Other Governments (180)   07   Inventories (220 & 230)   08   Prepaid Expenses (240)   09   Deposits (250)   09   Deposits (250)   09   Deposits (250)   09   Deferred Outflows (501)   09   Deferred Outflows (501)   09   Deferred Outflows (501)   09   Deferred Outflows (501)   09   Deferred Indians (601-606)   09   Deferred Indians (601-606)   09   09   09   09   09   09   09   0	01	Cash & Investments (101-119) Less Warrants Payable (620)	59,309.54	154,346.40		1,884,585.79
04   Receivables from Other Funds (160-179)     05   Due From Other Governments (180)     06   Other Current Assets (190-210)     07   Inventories (220 & 230)     08   Prepaid Expenses (240)     09   Deposits (250)     20   TOTAL ASSETS AND OTHER DEBITS     154,346,40     1,889,660.02     Deferred Outflows (501)     LIABILITIES     22   Payable to Other Funds (601-606)     23   Due to Other Governments (611)     25   Other Current Liabilities (621-679)     27   Other Liabilities (690 - 699)     35   TOTAL LIABILITIES     5   DEFERRED INFLOWS     6   Deferred Inflows (680)     7   Reserve for Inventories (951)     8   Reserve for Encomments (954)     9   Reserve for Endowments (954)     9   TIF Fund Balance For Budget	02	Taxes Receivable - Real and Personal (120-149)	2,033.34			5,029.14
Due From Other Governments (180)	03	Taxes Receivable - Protested (150-159)	20.33			45.10
06       Other Current Assets (190-210)         07       Inventories (220 & 230)         08       Prepaid Expenses (240)         09       Deposits (250)         20       TOTAL ASSETS AND OTHER DEBITS       61,363.21         154,346.40       1,889,660.03         DEFERRED OUTFLOWS       154,346.40         21       Deferred Outflows (501)         LIABILITIES       22         22       Payable to Other Funds (601-606)         23       Due to Other Governments (611)         25       Other Current Liabilities (621-679)         27       Other Liabilities (690 - 699)         35       TOTAL LIABILITIES         DEFERRED INFLOWS         36       Deferred Inflows (680)       2,053.67         5,074.24         FUND BALANCE/EQUITY       37         38       Reserve for Encumbrances (951)         39       Reserve for Endowments (954)         47       TIF Fund Balance For Budget	04	Receivables from Other Funds (160-179)				
07   Inventories (220 & 230)	05	Due From Other Governments (180)				
08       Prepaid Expenses (240)         09       Deposits (250)         20       TOTAL ASSETS AND OTHER DEBITS       61,363.21       154,346.40       1,889,660.03         DEFERRED OUTFLOWS         21       Deferred Outflows (501)       LIABILITIES         22       Payable to Other Funds (601-606)       23       Due to Other Governments (611)         25       Other Current Liabilities (621-679)         27       Other Liabilities (690 - 699)         35       TOTAL LIABILITIES         DEFERRED INFLOWS         36       Deferred Inflows (680)       2,053.67       5,074.24         FUND BALANCE/EQUITY         37       Reserve for Inventories (951)       38       Reserve for Encumbrances (953)         39       Reserve for Endowments (954)       47       TIF Fund Balance For Budget	06	Other Current Assets (190-210)				
Deposits (250)   Deposits (250)   Deposits (250)   Deposits (250)   Deferred Cutflows   Deferred Outflows (501)   Deferred Outflows (501)   Deferred Outflows (501)   Deferred Outflows (601-606)   Due to Other Funds (601-606)   Due to Other Governments (611)   Due to Other Current Liabilities (621-679)   Deferred Liabilities (690 - 699)   Deferred Inflows (680)   Defe	07	Inventories (220 & 230)				
20   TOTAL ASSETS AND OTHER DEBITS   61,363.21   154,346.40   1,889,660.03	08	Prepaid Expenses (240)				
DEFERRED OUTFLOWS	09	Deposits (250)				
Deferred Outflows (501)	20	TOTAL ASSETS AND OTHER DEBITS	61,363.21	154,346.40		1,889,660.03
LIABILITIES       22       Payable to Other Funds (601-606)         23       Due to Other Governments (611)	DEF	ERRED OUTFLOWS				
22   Payable to Other Funds (601-606)	21	Deferred Outflows (501)				
23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES  DEFERRED INFLOWS  36 Deferred Inflows (680) 2,053.67 5,074.24  FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 47 TIF Fund Balance For Budget	LIA	BILITIES				
25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES  DEFERRED INFLOWS 36 Deferred Inflows (680) 2,053.67 5,074.24  FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 47 TIF Fund Balance For Budget	22	Payable to Other Funds (601-606)				
27 Other Liabilities (690 - 699)         35 TOTAL LIABILITIES         DEFERRED INFLOWS         36 Deferred Inflows (680)       2,053.67       5,074.24         FUND BALANCE/EQUITY         37 Reserve for Inventories (951)       38 Reserve for Encumbrances (953)         39 Reserve for Endowments (954)       47 TIF Fund Balance For Budget	23	Due to Other Governments (611)				
35   TOTAL LIABILITIES	25	Other Current Liabilities (621-679)				
DEFERRED INFLOWS   2,053.67   5,074.24	27	Other Liabilities (690 - 699)				
36 Deferred Inflows (680)       2,053.67       5,074.24         FUND BALANCE/EQUITY         37 Reserve for Inventories (951)       38 Reserve for Encumbrances (953)         39 Reserve for Endowments (954)       47 TIF Fund Balance For Budget	35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY  37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 47 TIF Fund Balance For Budget	DEF	ERRED INFLOWS				
37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 47 TIF Fund Balance For Budget	36	Deferred Inflows (680)	2,053.67			5,074.24
38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 47 TIF Fund Balance For Budget	FUN	ID BALANCE/EQUITY				
39 Reserve for Endowments (954) 47 TIF Fund Balance For Budget	37	Reserve for Inventories (951)				
47 TIF Fund Balance For Budget	38	Reserve for Encumbrances (953)				
	39	Reserve for Endowments (954)				
<b>48 Fund Balance for Budget</b> 59,309.54 154,346.40 1.884.585.79	47	TIF Fund Balance For Budget				
, , , , , , , , , , , , , , , , , , , ,	48	Fund Balance for Budget	59,309.54	154,346.40		1,884,585.79
52 TOTAL FUND BALANCE/EQUITY 59,309.54 154,346.40 1,884,585.79	52	TOTAL FUND BALANCE/EQUITY	59,309.54	154,346.40		1,884,585.79
53 TOTAL LIABILITIES AND FUND BALANCE 61,363.21 154,346.40 1,889,660.03	53	TOTAL LIABILITIES AND FUND BALANCE	61,363.21	154,346.40		1,889,660.03



FY2015-16

## 14 Fergus County

#### 0258 Lewistown Elem

ASSETS, LIABILITIES, AND FUND BALANCE (60) (61) (70) (71)  ASSETS AND OTHER DEBITS  01 Cash & Investments (101-119) Less Warrants Payable (620) 17,071.24 677,863.15  02 Taxes Receivable - Real and Personal (120-149) 531.22  03 Taxes Receivable - Protested (150-159) 19.11  04 Receivables from Other Funds (160-179)		Da	nance Sneet			
ASSETS AND OTHER DEBITS  10 Cash & Investments (101-119) Less Warrants Payable (620) 17.071.24 677.863.15  21 Taxes Receivable - Protested (150-159) 531.23  33 Taxes Receivable - Protested (150-159) 19.11  44 Receivables from Other Bunds (160-179) 19.11  55 Due From Other Governments (180) 19.11  56 Due From Other Governments (180) 19.11  57 Inventories (220 & 230) 19.11  58 Perpaid Expenses (240) 19.11  59 Perpaid Expenses (240) 19.11  50 Land and Land Improvements (331-322) 19.11  50 Land and Land Improvements (331-332) 19.12  51 Machinery and Equipment (341 & 342) 19.13  52 TOTAL ASSETS AND OTHER DEBITS 17.071.24 678.413.49  51 DeFERRED OUTFLOWS 19.11  52 Payable to Other Funds (601-606) 19.12  53 Other Current Labilities (621-679) 19.12  54 Other Current Labilities (621-679) 19.13  55 Other Current Labilities (621-679) 19.13  56 Other Current Labilities (621-679) 19.13  57 Other Liabilities (690 - 699) 19.13  58 Lease Obligations Payable (730) 19.13  59 Lease Obligations Payable (730) 19.13  50 Lease Obligations Payable (730) 19.13  50 Lease Obligations Payable (730) 19.13  51 TOTAL LABILITIES 19.13  52 Compensated Absences Payable (760) 19.13  53 TOTAL LABILITIES 19.13  54 Compensated Absences Payable (760) 19.13  55 TOTAL LABILITIES 19.13  56 DeFERRED NELOWS 19.13  57 Reserve for Inventories (951) 19.13  58 Reserve for Encumbrances (953) 19.14  59 Unrestricted Net Assets (940) 19.14  50 Unrestricted Net Assets (940) 19.14  50 Unrestricted Net Assets (940) 19.14  51 TOTAL ABBLITIES 19.15  52 TOTAL ABBLITIES 19.15  53 TOTAL ABBLITIES 19.15  54 TOTAL ABBLITIES 19.15  55 TOTAL ABBLITIES 19.15  56 TOTAL ABBLITIES 19.15  57 TOTAL ABBLITIES 19.15  58 Reserve for Encumbrances (953) 19.15  59 Reserve for Encumbrances (953) 19.15  50 Reserve for Encumbrances (953) 19.15  51 TOTAL ABBLITIES 19.15  52 TOTAL ABBLITIES 19.15  53 TOTAL ABBLITIES 19.15  54 TOTAL ABBLITIES 19.15  55 TOTAL ABBLITIES 19.15  57 TOTAL ABBLITIES 19.15  58 TOTAL ABBLITIES 19.15  59 TOTAL ABBLITIES 19.15  50 TOTAL ABBLITIES 19.15  51 TOTAL ABBLI			Building Fund			Industrial Arts Fund
ASSETS AND OTHER DEBITS   17,071.24   677,863.15   17,071.24   677,863.15   17,071.24   677,863.15   17,071.24   677,863.15   17,071.24   677,863.15   17,071.24   677,863.15   17,071.24   677,863.15   17,071.24   677,863.15   17,071.24   17,071				runu	Enter prise Fund	
ASSETS AND OTHER DEBITS						
Cash & Investments (101-119) Less Warrants Payable (620)		ASSETS, LIABILITIES, AND FUND BALANCE	(60)	(61)	(70)	(71)
Taxes Receivable - Real and Personal (120-149)   531.23	ASS	ETS AND OTHER DEBITS				
Taxes Receivable - Real and Personal (120-149)   531.23	01	Cash & Investments (101-119) Less Warrants Payable (620)	17 071 24	677 863 15		
19.11   19.1	_		17,071.21			
04   Receivables from Other Funds (160-179)	_	` ′				
Discrimination   Disc	-	` ´		2,122		
06   Other Current Assets (190-210)	-	` /				
107   Inventories (220 & 230)	_					
08         Prepaid Expenses (240)           09         Deposits (250)           10         Land and Land Improvements (311-322)           11         Buildings and Building Improvements (318 & 332)           12         Machinery and Equipment (341 & 342)           13         Construction Work in Progress (351)           20         TOTAL ASSETS AND OTHER DEBITS           17,071.24         678,413.49           DEFERRED OUTELOWS           21         Deferred Outflows (501)           22         Payable to Other Funds (601-606)           23         Due to Other Governments (611)           25         Other Current Liabilities (621-679)           20         Other Current Liabilities (621-679)           21         Duse to Other Spayable - Noncurrent (720)           22         Payable - Noncurrent (720)           30         Lease Obligations Payable (730)           31         Compensated Absences Payable (760)           32         Compensated Absences Payable (760)           33         Net Pension Liability (770)           35         TOTAL LIABILITIES           Deferred Inflows (680)         550,34           FUND BALANCE/EQUITY         TOTAL LIABILITIES           Deferred Inflows (680)         550	07					
10	08					
10	09					
11   Buildings and Building Improvements (331 & 332)	_	-				
12   Machinery and Equipment (341 & 342)	11	_				
13   Construction Work in Progress (351)	12					
Deferred Outflows (501)	13					
LIABILITIES	20	TOTAL ASSETS AND OTHER DEBITS	17,071.24	678,413.49		
LIABILITIES	DEF	FERRED OUTFLOWS				
22   Payable to Other Funds (601-606)	21	Deferred Outflows (501)				
23   Due to Other Governments (611)	LIA	BILITIES				
23   Due to Other Governments (611)	22	Payable to Other Funds (601-606)				
27 Other Liabilities (690 - 699)	23					
29   Notes Payable - Noncurrent (720)	25	Other Current Liabilities (621-679)				
30   Lease Obligations Payable (730)	27	Other Liabilities (690 - 699)				
32 Compensated Absences Payable (760)  33 Net Pension Liability (770)  35 TOTAL LIABILITIES  DEFERRED INFLOWS  36 Deferred Inflows (680)  550.34  FUND BALANCE/EQUITY  37 Reserve for Inventories (951)  38 Reserve for Encumbrances (953)  41 Unrestricted Net Assets (940)  47 TIF Fund Balance For Budget  48 Fund Balance for Budget  48 Fund Balance for Budget  50 Invested in Capital Assets, Net of Related Debt  51 TOTAL FUND BALANCE/EQUITY  17,071.24 677,863.15	29	Notes Payable - Noncurrent (720)				
33 Net Pension Liability (770) 35 TOTAL LIABILITIES  DEFERRED INFLOWS 36 Deferred Inflows (680) 550.34  FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 51 TOTAL FUND BALANCE/EQUITY 52 TOTAL FUND BALANCE/EQUITY 53 Not Pension Liability (770) 54 Option Liability (770) 55 Option Liability (770) 56 Option Liability (770) 57 Option Liability (770) 58 Option Liability (770) 59 Option L	30	Lease Obligations Payable (730)				
35   TOTAL LIABILITIES	32	Compensated Absences Payable (760)				
DEFERRED INFLOWS	33	Net Pension Liability (770)				
36   Deferred Inflows (680)   550.34	35	TOTAL LIABILITIES				
### FUND BALANCE/EQUITY  37 Reserve for Inventories (951)  38 Reserve for Encumbrances (953)  41 Unrestricted Net Assets (940)  47 TIF Fund Balance For Budget  48 Fund Balance for Budget  49 Fund Balance for Budget  50 Invested in Capital Assets, Net of Related Debt  51 TOTAL FUND BALANCE/EQUITY  52 TOTAL FUND BALANCE/EQUITY  53 Reserve for Inventories (951)  54 (77,863.15)  55 TOTAL FUND BALANCE/EQUITY	DEF	TERRED INFLOWS				
37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 49 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 51 TOTAL FUND BALANCE/EQUITY 52 TOTAL FUND BALANCE/EQUITY 53 Reserve for Inventories (951) 54 Reserve for Inventories (951) 55 Invested Net Assets (940) 56 Invested Net Assets (940) 57 Invested in Capital Assets, Net of Related Debt 58 TOTAL FUND BALANCE/EQUITY 59 Invested Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 59 Invested in Capital Assets, Net of Related Debt	36	Deferred Inflows (680)		550.34		
38 Reserve for Encumbrances (953)         41 Unrestricted Net Assets (940)         47 TIF Fund Balance For Budget         48 Fund Balance for Budget       17,071.24       677,863.15         50 Invested in Capital Assets, Net of Related Debt         52 TOTAL FUND BALANCE/EQUITY       17,071.24       677,863.15	FUN	D BALANCE/EQUITY				
41 Unrestricted Net Assets (940)         47 TIF Fund Balance For Budget         48 Fund Balance for Budget       17,071.24       677,863.15         50 Invested in Capital Assets, Net of Related Debt         52 TOTAL FUND BALANCE/EQUITY       17,071.24       677,863.15	37	Reserve for Inventories (951)				
47       TIF Fund Balance For Budget       17,071.24       677,863.15         48       Fund Balance for Budget       17,071.24       677,863.15         50       Invested in Capital Assets, Net of Related Debt         52       TOTAL FUND BALANCE/EQUITY       17,071.24       677,863.15	38	Reserve for Encumbrances (953)				
48 Fund Balance for Budget         17,071.24         677,863.15           50 Invested in Capital Assets, Net of Related Debt         17,071.24         677,863.15           52 TOTAL FUND BALANCE/EQUITY         17,071.24         677,863.15	41	Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY 17,071.24 677,863.15	47	TIF Fund Balance For Budget				
52 TOTAL FUND BALANCE/EQUITY 17,071.24 677,863.15	48	Fund Balance for Budget	17,071.24	677,863.15		
	50	Invested in Capital Assets, Net of Related Debt				
	52	TOTAL FUND BALANCE/EQUITY	17,071.24	677,863.15		
53   TOTAL LIABILITIES AND FUND BALANCE 17,071.24 678,413.49	53	TOTAL LIABILITIES AND FUND BALANCE	17,071.24	678,413.49		



FY2015-16

## 14 Fergus County

#### 0258 Lewistown Elem

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEF	ERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEF	TERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ID BALANCE/EQUITY				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



FY2015-16

## 14 Fergus County

#### 0258 Lewistown Elem

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
	ASSETS, LIABILITIES, AND FUND BALANCE	(76)	(77)	(78)	(79)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)			8,049.18	
04	Receivables from Other Funds (160-179)			,	
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS			8,049.18	
DEF	ERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEF	ERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	D BALANCE/EQUITY				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			8,049.18	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			8,049.18	
53	TOTAL LIABILITIES AND FUND BALANCE			8,049.18	



FY2015-16

## 14 Fergus County

#### 0258 Lewistown Elem

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
	ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)			79,476.24	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			79,476.24	
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	ERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	D BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			79,476.24	
52	TOTAL FUND BALANCE/EQUITY			79,476.24	
53	TOTAL LIABILITIES AND FUND BALANCE			79,476.24	



FY2015-16

## 14 Fergus County

#### 0258 Lewistown Elem

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(86)	(87)	(88)	(89)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	767,465.65	161,529.91		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	767,465.65	161,529.91		
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	767,465.65	161,529.91		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	767,465.65	161,529.91		
FUN	ND BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	767,465.65	161,529.91		



FY2015-16

## 14 Fergus County

#### 0258 Lewistown Elem

		Agency - A	Agency - B	Agency - C	Agency - D
	ASSETS, LIABILITIES, AND FUND BALANCE	(90)	(91)	(92)	(93)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUN	ID BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



FY2015-16

## 14 Fergus County

#### 0258 Lewistown Elem

		Agency - E	Cafeteria/Flex Plan Fund	
	ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)	
ASS	SETS AND OTHER DEBITS			
01	Cash & Investments (101-119) Less Warrants Payable (620)			
04	Receivables from Other Funds (160-179)			
05	Due From Other Governments (180)			
06	Other Current Assets (190-210)			
20	TOTAL ASSETS AND OTHER DEBITS			
LIA	BILITIES			
22	Payable to Other Funds (601-606)			
23	Due to Other Governments (611)			
24	Warrants Payable (620)			
25	Other Current Liabilities (621-679)			
35	TOTAL LIABILITIES			
FUN	ND BALANCE/EQUITY			
52	TOTAL FUND BALANCE/EQUITY			
53	TOTAL LIABILITIES AND FUND BALANCE			



### FY2015-16

#### Submit ID: 0258-70848343

## 14 Fergus County

#### 0258 Lewistown Elem

# Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Curren	t Revenues, (	Other Financ	ing Sources and Residual Equity Transfers In:		Fund Code 01
PRC	Revenue			2015 Value	2016 Value
	1111 Dist	rict Levy - Re	eal Property	1,360,432.92	1,619,389.33
	1112 Dist	rict Levy - Pe	rsonal Property	38,159.52	50,012.98
	1114 Dist	rict Levy - Pe	rs Prop/Mobile Homes	8,742.24	24,301.44
	1117 Dist	rict Levy - Di	stn of Pr Yr's Prot/Dlq Taxes	181,791.46	11,450.67
	1190 Pena	alties and Inte	rest on Taxes	5,608.41	5,402.63
	1510 Inter	rest Earnings		6,552.94	5,133.26
	3110 Dire	ct State Aid		2,157,782.31	2,202,077.78
	3111 Qua	lity Educator		202,274.75	213,156.45
	3112 At R	Risk Student		31,589.56	31,011.94
	3113 Indi	an Education	For All	17,299.20	17,560.08
	3114 Ame	erican Indian .	Achievement Gap	3,600.00	3,895.00
	3115 State	e Spec Ed All	owable Cost Pymt to Districts	363,450.78	374,610.03
	3116 Data	For Achieve	ment	12,720.00	16,820.00
	3117 State	e Tuition for S	State Placement	3,401.38	2,504.07
	3118 Natu	ıral Resource	Development	15,376.71	24,721.84
	3120 State	e Guaranteed	Tax Base Aid	980,763.49	1,024,466.52
	3444 State	e School Bloc	k Grant	398,346.92	398,346.92
	3446 SB9	6 Block Gran	t Reimbursement	43,178.78	0.00
Total C	urrent Reve	nues, Other I	Financing Sources and Residual Equity Transfers In:	5,831,071.37	6,024,860.94
Curren	<mark>t Expenditur</mark>	es, Other Fir	nancing Uses and Residual Equity Transfers Out:		Fund Code 01
PRC	Program	Function	Object	2015 Value	<b>2016 Value</b>
	1XX Regu	lar Educatio	n Programs - Elementary/Secondary		
		1XXX Ins	truction		
			1XX Personal Services - Salaries	2,225,490.15	2,259,682.12
			2XX Personal Services - Employee Benefits	336,339.54	375,243.55
			3XX Purchased Professional and Technical Services	7,574.56	8,894.34
			4XX Purchased Property Services	23,876.15	26,361.88
			5XX Other Purchased Services	1,948.18	3,130.50
			6XX Supplies and Materials	145,422.13	98,821.30
			7XX Property and Equipment Acquisition	9,789.00	0.00
			810 Dues and Fees	89.00	188.36
		21XX Sup	810 Dues and Fees port Services - Students	89.00	188.36
		21XX Sup		89.00 122,446.85	
		21XX Sup	port Services - Students		126,521.40
		21XX Sup	port Services - Students 1XX Personal Services - Salaries	122,446.85	126,521.40 10,963.26
		21XX Sup	port Services - Students  1XX Personal Services - Salaries  2XX Personal Services - Employee Benefits	122,446.85 9,906.42	126,521.40 10,963.26 750.00
		21XX Sup	port Services - Students  1XX Personal Services - Salaries  2XX Personal Services - Employee Benefits  3XX Purchased Professional and Technical Services	122,446.85 9,906.42 750.00	188.36 126,521.40 10,963.26 750.00 7,762.32 1,131.31



## FY2015-16

#### Submit ID: 0258-70848343

## 14 Fergus County

ent Expendit	ures, Other Fir	nancing Uses and Residual Equity Transfers Out:		Fund Code 01
Program	Function	Object	<b>2015 Value</b>	<b>2016 Value</b>
		810 Dues and Fees	345.75	253.50
	221X Imp	rovement of Instruction Services		
		1XX Personal Services - Salaries	43,281.62	44,147.00
		2XX Personal Services - Employee Benefits	7,259.64	7,754.11
		3XX Purchased Professional and Technical Services	536.00	536.00
		4XX Purchased Property Services	1,519.02	306.04
		5XX Other Purchased Services	1,398.70	105.04
		6XX Supplies and Materials	962.87	1,961.60
		810 Dues and Fees	397.98	411.3
	222X Edu	cational Media Services		
		1XX Personal Services - Salaries	123,300.62	143,710.8
		2XX Personal Services - Employee Benefits	17,387.38	17,954.0
		3XX Purchased Professional and Technical Services	6,181.50	6,861.0
		6XX Supplies and Materials	14,149.45	13,943.0
	23XX Sup	port Services - General Administration		
		1XX Personal Services - Salaries	77,675.63	79,260.4
		2XX Personal Services - Employee Benefits	14,436.72	15,600.4
		3XX Purchased Professional and Technical Services	4,052.69	7,608.9
		5XX Other Purchased Services	7,809.93	17,645.9
		6XX Supplies and Materials	837.58	1,986.0
		810 Dues and Fees	5,211.93	5,400.8
	24XX Sup	port Services - School Administration		
		1XX Personal Services - Salaries	417,026.44	418,479.9
		2XX Personal Services - Employee Benefits	86,204.66	97,202.3
		3XX Purchased Professional and Technical Services	300.00	0.0
		5XX Other Purchased Services	3,533.84	2,089.1
		6XX Supplies and Materials	8,680.44	3,623.2
		810 Dues and Fees	1,700.00	1,710.0
	25XX Sup	oport Services - Business		
		1XX Personal Services - Salaries	166,067.00	162,047.2
		2XX Personal Services - Employee Benefits	28,693.27	38,058.7
		3XX Purchased Professional and Technical Services	11,615.73	18,726.0
		4XX Purchased Property Services	15,200.45	10,046.1
		5XX Other Purchased Services	5,882.59	8,544.7
		6XX Supplies and Materials	2,951.82	14,336.9
		810 Dues and Fees	167.50	380.9
	26XX Ope	eration and Maintenance of Plant Services		
	-	1XX Personal Services - Salaries	263,686.72	289,923.4
		2XX Personal Services - Employee Benefits	76,633.65	88,849.0
		3XX Purchased Professional and Technical Services	3,383.52	8,872.4
		4XX Purchased Property Services	220,805.73	210,815.6
		5XX Other Purchased Services	19,686.51	27,289.8



## FY2015-16

Submit ID: 0258-70848343

## 14 Fergus County

nt Expe	nditures, Other Fi	nancing Uses and Residual Equity Transfers Out:		Fund Code 0
Prog	ram Function	Object	<b>2015 Value</b>	<b>2016 Value</b>
		6XX Supplies and Materials	51,191.69	46,369.1
		810 Dues and Fees	310.00	700.0
280	Special Education	- Local and State		
	1XXX Ins	struction		
		1XX Personal Services - Salaries	764,928.84	768,080.1
		2XX Personal Services - Employee Benefits	120,057.23	146,224.2
		6XX Supplies and Materials	4,522.73	3,111.3
	27XX Stu	dent Transportation Services		
		1XX Personal Services - Salaries	146.64	219.
		2XX Personal Services - Employee Benefits	10.04	14.2
	62XX Res	sources Transferred to Other School Districts or Cooperatives		
		920 Resources Transferred to Other School Districts or Cooperatives	36,073.88	35,332.6
316	Data For Achieven	nent		
	25XX Suj	oport Services - Business		
	•	6XX Supplies and Materials	8,475.50	8,984.0
365	Indian Education f	for All - OTO & Ongoing	,	,
	1XXX Ins			
		1XX Personal Services - Salaries	11,601.78	12,118.3
		2XX Personal Services - Employee Benefits	2,264.39	2,581.:
710	School Sponsored	Extracurricular Activities	,	,
	=	racurricular - Activities		
	0 11212 2211	1XX Personal Services - Salaries	7,479.03	6,313.5
		2XX Personal Services - Employee Benefits	478.28	543.3
720	School Sponsored		., 6.26	
0	=	dent Transportation Services		
	2/111 500	3XX Purchased Professional and Technical Services	206.85	37.5
		4XX Purchased Property Services	593.82	476.0
		6XX Supplies and Materials	2,416.63	2,715.0
	25VV Fv	cracurricular - Athletics	2,410.03	2,713.
	JJAA EA	1XX Personal Services - Salaries	45,464.08	46,788.2
		2XX Personal Services - Employee Benefits	4,261.92	4,939.6
		3XX Purchased Professional and Technical Services	52.15	93.7
		5XX Other Purchased Services	122.12	237.
			0.00	0.4
010	Food Commisses	6XX Supplies and Materials	0.00	0.2
910	Food Services	J.C.		
	31XX F00	od Services	00.064.70	107.202.5
		1XX Personal Services - Salaries	88,064.70	107,302.7
		2XX Personal Services - Employee Benefits	21,963.61	23,143.3
		5XX Other Purchased Services	416.07	390.6
999	Undistributed			
	62XX Res	sources Transferred to Other School Districts or Cooperatives		
		920 Resources Transferred to Other School Districts or Cooperatives	95,290.28	97,083.2



#### FY2015-16

Submit ID: 0258-70848343

## 14 Fergus County

<b>Total Current Expenditures</b> ,	, Other Financ	ing Uses and Residual E	quity Transfers Out:		5,816,903.01	5,999	,692.83
		Schedule Of C	hanges Worksho	eet		Fund (	Code 01
Beginning Fund Balance					47	7,830.29	(1)
Total Current Revenues, Other	er Financing So	ources and Residual Equity	y Transfers In		6,02	4,860.94	(2)
Total Current Expenditures, C	Other Financing	g Uses and Residual Equit	y Transfers Out		5,99	9,692.83	(3)
Increase/Decrease of Reserve	e for Inventories	3					
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve	e for Encumbra	nces					
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2	- 3 + 4)				50	2,998.40	(5)



#### FY2015-16

Submit ID: 0258-70848343

## 14 Fergus County

#### 0258 Lewistown Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

Curre	t Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	183,282.97	187,369.83
	1112 District Levy - Personal Property	4,406.01	5,723.82
	1114 District Levy - Pers Prop/Mobile Homes	1,186.29	2,784.61
	1190 Penalties and Interest on Taxes	885.61	647.36
	1510 Interest Earnings	4,574.93	1,048.24
	1910 Rentals	8,250.00	0.00
	2220 County On-Schedule Trans Reimb	64,341.83	57,457.51
	3210 State On-Schedule Trans Reimb	64,341.84	57,457.52
	3444 State School Block Grant	27,566.03	27,566.03
	3446 SB96 Block Grant Reimbursement	6,294.71	0.00
	5200 Sale or Compensation for Loss of Assets	250,500.00	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	-25,000.00
Total (	Current Revenues, Other Financing Sources and Residual Equity Transfers In:	615,630.22	315,054.92
Curre	nt Expenditures, Other Financing Uses and Residual Equity Transfers Out:		Fund Code 10
PRC	Program Function Object	<b>2015 Value</b>	2016 Value
TRC	1XX Regular Education Programs - Elementary/Secondary	2015 Value	2010 value
	23XX Support Services - General Administration		
	1XX Personal Services - Salaries	10,011.59	10,211.77
	2XX Personal Services - Employee Benefits	1,832.47	1,981.77
	25XX Support Services - Business	1,032.17	1,501.77
	1XX Personal Services - Salaries	24,598.10	24,068.45
	2XX Personal Services - Employee Benefits	5,402.53	5,974.43
	26XX Operation and Maintenance of Plant Services	2,132.00	2,5
	4XX Purchased Property Services	0.00	1,388.61
	5XX Other Purchased Services	0.00	549.39
	27XX Student Transportation Services		
	1XX Personal Services - Salaries	204,200.28	198,536.44
	2XX Personal Services - Employee Benefits	42,012.18	45,436.04
	3XX Purchased Professional and Technical Services	0.00	313.50
	4XX Purchased Property Services	0.00	223.97
	5XX Other Purchased Services	0.00	2,439.91
	6XX Supplies and Materials	0.00	41,674.74
	7XX Property and Equipment Acquisition	0.00	45,580.04
	810 Dues and Fees	0.00	82.00
	4XXX Facilities Acquisition and Construction Services		
	7XX Property and Equipment Acquisition	32,467.50	538,005.95



#### FY2015-16

Submit ID: 0258-70848343

## 14 Fergus County

Curren	<mark>ıt Expenditur</mark>	es, Other Fin	ancing Us	ses and Residual Equity Tr	ansfers Out:			Fund (	Code 10
PRC	Program	Function	Object				2015 Value	2016 Val	lue
	280 Specia	l Education -	Local and	d State					
		27XX Stud	lent Trans	sportation Services					
			1XX Pe	ersonal Services - Salaries			42,847.66	50	,523.45
			2XX Pe	ersonal Services - Employee	Benefits		9,123.58	10	,647.20
Total C	Current Expe	nditures, Oth	er Financ	ing Uses and Residual Equ	ity Transfers Out:		372,495.89	977	,637.66
				Schedule Of Ch	<mark>anges Worksh</mark>	eet		Fund C	Code 10
Begini	ning Fund Bal	ance						773,071.07	(1)
Total (	Current Reven	ues, Other Fir	nancing So	ources and Residual Equity T	Transfers In			315,054.92	(2)
Total (	Current Expen	ditures, Other	Financing	Uses and Residual Equity	Γransfers Out			977,637.66	(3)
Increa	se/Decrease of	f Reserve for l	Inventories	3					
ŗ	This Year		0.00	Less Last Year	0.00	(4a)	0.00		
Increa	se/Decrease of	f Reserve for I	Encumbrai	nces					
-	This Year		0.00	Less Last Year	0.00	(4b)	0.00		
								0.00	(4)
Ending	g Fund Balanc	ee (1 + 2 - 3 +	4)					110,488.33	(5)



#### FY2015-16

Submit ID: 0258-70848343

## 14 Fergus County

#### 0258 Lewistown Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund C	ode 11
RC Revenue	2015 Value	2016 Va	lue
1111 District Levy - Real Property	234.02		0.00
1190 Penalties and Interest on Taxes	3.49		0.00
1510 Interest Earnings	5,167.36	4.	,813.93
Otal Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,404.87	4,	,813.93
Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		Fund (	Code 11
PRC Program Function Object	2015 Value	2016 Val	lue
1XX Regular Education Programs - Elementary/Secondary			
27XX Student Transportation Services			
7XX Property and Equipment Acquisition	82,092.03		0.00
otal Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	82,092.03		0.00
Schedule Of Changes Worksheet		Fund C	Code 11
Beginning Fund Balance		528,318.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		4,813.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year 0.00 Less Last Year 0.00 (4a)	0.00		
Increase/Decrease of Reserve for Encumbrances			
This Year 0.00 Less Last Year 0.00 (4b)	0.00		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	0.00	(4)



#### FY2015-16

Submit ID: 0258-70848343

## 14 Fergus County

#### 0258 Lewistown Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

Current	t Revenues, (	Other Financ	ing Sourc	es and Residual Equity	Fransfers In:			Fund C	Code 12
PRC	Revenue						2015 Value	2016 Va	alue
	1510 Inter	rest Earnings					45.96		5.19
	1611 Nati	onal School I	Lunch Prog	gram			260,816.60	260	,720.52
	1630 Cate	ering Sales					3,855.63	10	,449.77
		er Revenue fro		Sources			0.00		100.00
		e Food Servic					3,158.91		753.79
		eral Child Nu					237,919.43	266.	,909.27
Total C	urrent Revei	nues, Other I	Financing	Sources and Residual E	quity Transfers In:		505,796.53	538.	,938.54
Current	t Expenditur	es, Other Fir	nancing U	ses and Residual Equity	Transfers Out:			Fund (	Code 12
PRC	Program	Function	Object				2015 Value	2016 Val	lue
	910 Food S	Services							
		25XX Sup	port Serv	ices - Business					
				ersonal Services - Salaries			9,798.46	10	,191.42
				ersonal Services - Employ	vee Benefits		634.92		887.23
		31XX Foo					1.42.601.22	126	
				ersonal Services - Salaries			143,691.33		3,662.82
				ersonal Services - Employ urchased Professional and			31,298.76 4,430.13		3,735.05 4,585.34
				urchased Property Service			3,471.59		,,383.34 3,400.53
				ther Purchased Services	25		1,881.80		2,181.89
				upplies and Materials			319,072.46		,386.36
				es and Fees			2,045.47		,138.50
Total C	urrent Expe	nditures, Oth		ing Uses and Residual E	quity Transfers Ou	ıt:	516,324.92		,169.14
				Schedule Of C	<mark>hanges Works</mark>	sheet		Fund (	Code 12
Beginn	ning Fund Bal	ance						37,461.11	(1)
Total C	Current Reven	ues, Other Fi	nancing So	ources and Residual Equit	y Transfers In			538,938.54	(2)
Total C	Current Expen	ditures, Othe	r Financing	g Uses and Residual Equit	y Transfers Out			544,169.14	(3)
Increas	se/Decrease of	f Reserve for	Inventorie	S					
Т	Γhis Year	42.	,778.57	Less Last Year	44,082.74	(4a)	-1,304.17		
Increas	se/Decrease of	f Reserve for	Encumbra	nces					
Т	This Year		0.00	Less Last Year	0.00	(4b)	0.00		
								-1,304.17	(4)



#### FY2015-16

Submit ID: 0258-70848343

### 14 Fergus County

#### 0258 Lewistown Elem

# Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Curren	nt Revenues, Other Financ	<mark>ing Sourc</mark>	es and Residual Equity Tr	ansfers In:				Fund C	ode 13
PRC	Revenue						2015 Value	2016 Va	lue
	1111 District Levy - Re	al Property	1				36,212.62	36.	,650.49
	1112 District Levy - Pe						917.64		,140.33
	1114 District Levy - Pe	rs Prop/Mo	obile Homes				144.31		571.22
	1190 Penalties and Inte	rest on Tax	tes				65.76		118.82
	1510 Interest Earnings						17.30		22.86
Total C	Current Revenues, Other I	inancing	Sources and Residual Equ	ity Transfer	s In:		37,357.63	38,	,503.72
Curren	nt Expenditures, Other Fir	nancing Us	es and Residual Equity Tr	ransfers Ou	t:			Fund C	Code 13
PRC	Program Function	Object					2015 Value	2016 Val	lue
	280 Special Education	Local and	d State						
	1XXX Ins	truction							
		1XX Pe	ersonal Services - Salaries				26,803.00	33	,190.61
		2XX Pe	ersonal Services - Employee	Benefits			9,577.42	4	,326.08
			ther Purchased Services				220.00		0.00
Total (	Current Expenditures, Oth	er Financ	ing Uses and Residual Equ	uity Transfe	rs Out	•	36,600.42	37	,516.69
			Schedule Of Ch	anges W	<mark>orks</mark> ł	reet		Fund C	Code 13
Begin	ning Fund Balance							1,114.64	(1)
Total (	Current Revenues, Other Fi	nancing So	urces and Residual Equity	Γransfers In				38,503.72	(2)
Total (	Current Expenditures, Other	r Financing	Uses and Residual Equity	Transfers Ou	ıt			37,516.69	(3)
Increa	se/Decrease of Reserve for	Inventories	3						
,	This Year	0.00	Less Last Year	0	.00	(4a)	0.00		
Increa	se/Decrease of Reserve for	Encumbraı	nces						
,	This Year	0.00	Less Last Year	0	.00	(4b)	0.00		
								0.00	(4)
Ending	g Fund Balance (1 + 2 - 3 +	4)						2,101.67	(5)



#### FY2015-16

Submit ID: 0258-70848343

## 14 Fergus County

#### 0258 Lewistown Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Curren	t Revenues, Other Financing Sources and Residual Equity Transfer	es In:	Fund Code 1
PRC	Revenue	2015 Value	<b>2016 Value</b>
	1510 Interest Earnings	1,887.92	1,254.2
	2240 County Retirement Distribution	669,772.46	818,400.0
Total C	Current Revenues, Other Financing Sources and Residual Equity Tr	eansfers In: 671,660.38	819,654.2
<mark>Curren</mark>	nt Expenditures, Other Financing Uses and Residual Equity Transfe	rs Out:	Fund Code 1
PRC	Program Function Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary		
	1XXX Instruction		
	2XX Personal Services - Employee Bene	fits 346,713.52	397,377.9
	21XX Support Services - Students		
	2XX Personal Services - Employee Bene	fits 19,752.59	21,249.5
	221X Improvement of Instruction Services		
	2XX Personal Services - Employee Bene	fits 6,972.37	7,185.4
	222X Educational Media Services		
	2XX Personal Services - Employee Bene	fits 19,505.85	31,295.7
	23XX Support Services - General Administration		
	2XX Personal Services - Employee Bene	fits 13,998.19	14,462.7
	24XX Support Services - School Administration		
	2XX Personal Services - Employee Bene	fits 64,268.38	65,170.9
	25XX Support Services - Business		
	2XX Personal Services - Employee Bene	fits 28,687.30	28,558.1
	26XX Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Bene	fits 39,397.79	43,388.0
	27XX Student Transportation Services		
	2XX Personal Services - Employee Bene	fits 29,594.38	30,013.4
	280 Special Education - Local and State		
	1XXX Instruction		
	2XX Personal Services - Employee Bene	fits 130,027.90	124,475.3
	27XX Student Transportation Services		
	2XX Personal Services - Employee Bene	fits 6,600.44	7,770.8
	365 Indian Education for All - OTO & Ongoing		
	1XXX Instruction		
	2XX Personal Services - Employee Bene	fits 1,788.87	1,872.5
	27XX Student Transportation Services		
	2XX Personal Services - Employee Bene	fits 0.00	11.9
	710 School Sponsored Extracurricular Activities		
	34XX Extracurricular - Activities		
	2XX Personal Services - Employee Bene	fits 1,157.52	975.9



## FY2015-16

Submit ID: 0258-70848343

## 14 Fergus County

Curren	nt Expenditui	res, Other Fin	ancing Us	<mark>es and Residual Equity T</mark>	ransfers Ou	t:			Fund (	Code 14
PRC	Program	Function	Object					2015 Value	2016 Val	lue
	720 Schoo	l Sponsored A	Athletics							
		35XX Ext	racurricul	ar - Athletics						
			2XX Pe	ersonal Services - Employee	e Benefits			6,622.10	6	,791.93
	910 Food									
		25XX Sup	_	ces - Business						
				ersonal Services - Employee	e Benefits			1,456.10	1	,890.98
		31XX Foo			- a					
010			2XX Pe	ersonal Services - Employee	e Benefits			33,456.70	35	,205.89
910	1XX Regular Education Programs - Elementary/Secondary									
	IXX Regu		_	is - Elementary/Secondary	y					
	1XXX Instruction							22 252 20	0.00	
	2XX Personal Services - Employee Benefits 23,352.30  280 Special Education - Local and State									0.00
	200 Specia	1XXX Ins		1 State						
		1242424 1113		ersonal Services - Employee	e Benefits			2,214.07		0.00
Total (	Current Expe	nditures, Oth		ing Uses and Residual Equ		ers Out	:	775,566.37	817	,697.40
				Schedule Of Ch	anges W	orksh	eet		Fund (	Code 14
Begin	ning Fund Bal	lance							124,521.55	(1)
Total	Current Rever	nues, Other Fi	nancing So	urces and Residual Equity	Transfers In				819,654.27	(2)
Total	Current Exper	nditures, Other	Financing	Uses and Residual Equity	Transfers O	ut			817,697.40	(3)
Increa	se/Decrease o	of Reserve for	Inventories	3						
	This Year		0.00	Less Last Year	C	0.00	(4a)	0.00		
Increa	se/Decrease o	of Reserve for	Encumbraı	nces						
	This Year		0.00	Less Last Year	C	0.00	(4b)	0.00		
									0.00	(4)
Endin	g Fund Baland	ce (1 + 2 - 3 +	4)						126,478.42	(5)



#### FY2015-16

Submit ID: 0258-70848343

#### 14 Fergus County

#### 0258 Lewistown Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Surrent Revenues, Other Financing Sources and Residual Equity Transfers In:	Fund Code 1
RC Revenue	2016 Value
02 Garfield Donations	
1900 Other Revenue from Local Sources	13,921.1
1920 Contributions/Donations from Private Sources	725.0
03 Highland Park Donations	
1900 Other Revenue from Local Sources	728.2
1920 Contributions/Donations from Private Sources	700.0
04 Lewis & Clark Donations	
1900 Other Revenue from Local Sources	136.0
1920 Contributions/Donations from Private Sources	742.7
05 LJHS Donations	
1900 Other Revenue from Local Sources	201.3
1920 Contributions/Donations from Private Sources	700.0
29 Flex Forfeitures	
1900 Other Revenue from Local Sources	370.0
32 Garfield PTO Donations	
1920 Contributions/Donations from Private Sources	3,211.3
33 Highland Park PTO Donations	
1920 Contributions/Donations from Private Sources	2,726.9
34 Lewis & Clark PTO Donations	
1920 Contributions/Donations from Private Sources	2,297.3
35 LJHS PTO Donations	
1920 Contributions/Donations from Private Sources	6,497.3
87 Aggregate Reim/Indirects	
1950 Services Provided Other School Districts or Coops	4,887.0
1960 Services Provided Other Local Governmental Units	7,495.4
94 Title I - Schoolwide	
4940 Schoolwide Program	395,212.0
42 Elementary Book Fair	
1900 Other Revenue from Local Sources	10,221.2
66 Moodie Donation	
1920 Contributions/Donations from Private Sources	8,000.0
33 District Reimbursements	
1900 Other Revenue from Local Sources	1,667.3
1920 Contributions/Donations from Private Sources	166.6
3117 State Tuition for State Placement	20,797.5
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	96,016.5
3357 Montana Administrative Claiming Reimbursement	37,893.9
5200 Sale or Compensation for Loss of Assets	43.8
6100 Material Prior Period Revenue Adjustments	-2,520.0



#### FY2015-16

Submit ID: 0258-70848343

#### **14 Fergus County**

#### 0258 Lewistown Elem

**Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:** 

612,838.80

Current Expenditures, Other Finan	ncing Uses and Residual Equity Transfers Out:		Fund Code 15
PRC Program Function	Object	<b>2015 Value</b>	<b>2016 Value</b>
102 Garfield Donations			
1XX Regular Education	Programs - Elementary/Secondary		
1XXX Instr	uction		
	5XX Other Purchased Services		10,370.00
	6XX Supplies and Materials	-	3,822.27
	102 Subtotal		14,192.27
103 Highland Park Donations			
	Programs - Elementary/Secondary		
1XXX Instr	uction		
	6XX Supplies and Materials		86.95
	103 Subtotal		86.95
104 Lewis & Clark Donations			
=	Programs - Elementary/Secondary		
1XXX Instr	uction		
	6XX Supplies and Materials		86.95
	104 Subtotal		86.95
105 LJHS Donations			
1XX Regular Education	Programs - Elementary/Secondary		
1XXX Instr	uction		
	6XX Supplies and Materials		2,945.00
	105 Subtotal		2,945.00
129 Flex Forfeitures			
=	Programs - Elementary/Secondary		
25XX Suppo	ort Services - Business		
	6XX Supplies and Materials	-	666.65
	129 Subtotal		666.65
232 Garfield PTO Donations			
1XX Regular Education	Programs - Elementary/Secondary		
1XXX Instr	uction		
	5XX Other Purchased Services		234.00
	6XX Supplies and Materials		761.88
27XX Stude	nt Transportation Services		
	1XX Personal Services - Salaries		2,059.88
	2XX Personal Services - Employee Benefits		155.58
	232 Subtotal		3,211.34
233 Highland Park PTO Donation			
1XX Regular Education	Programs - Elementary/Secondary		
1XXX Instr			
	6XX Supplies and Materials	-	2,726.93
	233 Subtotal		2,726.93



## FY2015-16

Submit ID: 0258-70848343

## 14 Fergus County

Cur	<mark>rent Expenditures, Other F</mark>	inancing Uses and Residual Equity Transfers Out:		Fund Code 15
PRO	Program Function	Object	2015 Value	<b>2016 Value</b>
234	Lewis & Clark PTO Dona	ntions		
	1XX Regular Educati	ion Programs - Elementary/Secondary		
	1XXX Iı	nstruction		
		1XX Personal Services - Salaries		597.27
		2XX Personal Services - Employee Benefits		45.18
		5XX Other Purchased Services		48.00
		6XX Supplies and Materials		1,606.88
		234 Subtotal		2,297.33
235	LJHS PTO Donations			
	1XX Regular Educati	ion Programs - Elementary/Secondary		
	1XXX II	nstruction		
		6XX Supplies and Materials		6,497.31
		235 Subtotal		6,497.31
287	Aggregate Reim/Indirects			
	1XX Regular Educati	ion Programs - Elementary/Secondary		
	27XX St	udent Transportation Services		
		4XX Purchased Property Services		363.15
		6XX Supplies and Materials		2,970.91
		287 Subtotal		3,334.06
365	Indian Ed for All			
	365 Indian Education	for All - OTO & Ongoing		
	27XX St	tudent Transportation Services		
		1XX Personal Services - Salaries		246.81
		2XX Personal Services - Employee Benefits		18.79
		5XX Other Purchased Services		215.58
		365 Subtotal		481.18
367	<b>Full-Time Kindergarten C</b>	OTO		
	1XX Regular Educati	ion Programs - Elementary/Secondary		
	1XXX II	nstruction		
		1XX Personal Services - Salaries		36,025.00
		2XX Personal Services - Employee Benefits		6,672.96
		367 Subtotal		42,697.96
494	Title I - Schoolwide			
	494 Schoolwide Progr			
	1XXX II	nstruction		
		1XX Personal Services - Salaries		244,759.53
		2XX Personal Services - Employee Benefits		95,662.37
		6XX Supplies and Materials		5,040.00
	221X Im	provement of Instruction Services		
		1XX Personal Services - Salaries		22,073.50



## FY2015-16

Submit ID: 0258-70848343

## 14 Fergus County

PRC Program Function Object 2015 Value  2XX Personal Services - Employee Benefits  3XX Purchased Professional and Technical Services  5XX Other Purchased Services  6XX Supplies and Materials  494 Subtotal  542 Elementary Book Fair  1XX Regular Education Programs - Elementary/Secondary  222X Educational Media Services  6XX Supplies and Materials	2016 Value 7,480.02 4,700.00 15,378.06 118.52 395,212.00
3XX Purchased Professional and Technical Services 5XX Other Purchased Services 6XX Supplies and Materials 494 Subtotal  542 Elementary Book Fair 1XX Regular Education Programs - Elementary/Secondary 222X Educational Media Services	4,700.00 15,378.06 118.52 395,212.00
5XX Other Purchased Services 6XX Supplies and Materials 494 Subtotal  542 Elementary Book Fair 1XX Regular Education Programs - Elementary/Secondary 222X Educational Media Services	15,378.06 118.52 395,212.00
6XX Supplies and Materials  494 Subtotal  542 Elementary Book Fair  1XX Regular Education Programs - Elementary/Secondary  222X Educational Media Services	118.52 395,212.00
494 Subtotal  542 Elementary Book Fair  1XX Regular Education Programs - Elementary/Secondary  222X Educational Media Services	395,212.00
542 Elementary Book Fair  1XX Regular Education Programs - Elementary/Secondary  222X Educational Media Services	
1XX Regular Education Programs - Elementary/Secondary 222X Educational Media Services	0.555
222X Educational Media Services	0.555
	0.555
6XX Supplies and Materials	0.555.00
544 Supplies and Materials	9,777.00
542 Subtotal	9,777.00
566 Moodie Donation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	317.35
2XX Personal Services - Employee Benefits	24.15
5XX Other Purchased Services	1,372.60
6XX Supplies and Materials	4,666.77
566 Subtotal	6,380.87
633 District Reimbursements	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	608.40
21XX Support Services - Students	
1XX Personal Services - Salaries	3,745.04
2XX Personal Services - Employee Benefits	730.66
23XX Support Services - General Administration	
6XX Supplies and Materials	976.84
25XX Support Services - Business	
3XX Purchased Professional and Technical Services	3,346.65
280 Special Education - Local and State	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	92,226.58
62XX Resources Transferred to Other School Districts or Cooperatives	
920 Resources Transferred to Other School Districts or Cooperatives	20,797.58
633 Subtotal	122,431.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	613,025.55



FY2015-16

Submit ID: 0258-70848343

## 14 Fergus County

		Schedule Of C	<mark>hanges Workshe</mark>	et		Fund (	Code 15
Beginning Fund Balance						599,107.80	(1)
Total Current Revenues, Oth	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out 613,025.55							(3)
Increase/Decrease of Reserv	e for Inventories	3					
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserv	e for Encumbrar	nces					
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2	- 3 + 4)					598,921.05	(5)

Project Reporter Summ	naries		
Project Reporter	Revenues	Expenditures	Difference
102 Garfield Donations	14,646.16	14,192.27	453.89
103 Highland Park Donations	1,428.21	86.95	1,341.26
104 Lewis & Clark Donations	878.72	86.95	791.77
105 LJHS Donations	901.32	2,945.00	-2,043.68
129 Flex Forfeitures	370.00	666.65	-296.65
232 Garfield PTO Donations	3,211.34	3,211.34	0.00
233 Highland Park PTO Donations	2,726.93	2,726.93	0.00
234 Lewis & Clark PTO Donations	2,297.33	2,297.33	0.00
235 LJHS PTO Donations	6,497.31	6,497.31	0.00
287 Aggregate Reim/Indirects	12,382.51	3,334.06	9,048.45
365 Indian Ed for All	0.00	481.18	-481.18
367 Full-Time Kindergarten OTO	0.00	42,697.96	-42,697.96
494 Title I - Schoolwide	395,212.00	395,212.00	0.00
542 Elementary Book Fair	10,221.23	9,777.00	444.23
566 Moodie Donation	8,000.00	6,380.87	1,619.13
633 District Reimbursements	154,065.74	122,431.75	31,633.99
Total	612,838.80	613,025.55	-186.75



#### FY2015-16

Submit ID: 0258-70848343

## 14 Fergus County

#### 0258 Lewistown Elem

# Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

Curren	t Revenues, Othe	er Financing Sourc	es and Residual Equity Tra	ansfers In:			Fund C	ode 20
PRC	Revenue					2015 Value	2016 Va	lue
	1510 Interest I	Earnings				113.90		96.37
	1910 Rentals					5,050.00	4.	,725.00
47 Ju	nior High Band	Rental						
	1910 Rentals					180.00		245.00
otal C	Current Revenues	, Other Financing	Sources and Residual Equ	ity Transfers In:		5,343.90	5,	,066.37
<mark>urren</mark>	t Expenditures, (	Other Financing U	ses and Residual Equity Tr	ansfers Out:			Fund C	Code 20
RC	Program Fu	unction Object				2015 Value	2016 Val	lue
	1XX Regular I	Education Program	ns - Elementary/Secondary	•				
	15	XXX Instruction						
		6XX S	upplies and Materials			0.00		459.72
	26	XX Operation an	d Maintenance of Plant Se	rvices				
		4XX P	urchased Property Services			0.00	3	,113.48
		6XX S	upplies and Materials			6,008.81		0.00
47 Ju	nior High Band	Rental						
	1XX Regular I	Education Program	ns - Elementary/Secondary	•				
	12	XXX Instruction						
		4XX P	urchased Property Services			0.00		580.00
		6XX S	upplies and Materials			0.00	1	,200.68
otal C	Current Expendit	ures, Other Financ	ring Uses and Residual Equ	iity Transfers Ou	ıt:	6,008.81	5	,353.88
			Schedule Of Ch	<mark>anges Works</mark>	heet		Fund C	Code 20
Beginn	ning Fund Balance	;					9,257.36	(1)
Total C	Current Revenues,	Other Financing So	ources and Residual Equity 7	Transfers In			5,066.37	(2)
Total C	Current Expenditu	res, Other Financin	g Uses and Residual Equity	Transfers Out			5,353.88	(3)
Increas	se/Decrease of Res	serve for Inventorie	s					
7	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increas	se/Decrease of Res	serve for Encumbra	nces					
7	Γhis Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	g Fund Balance (1	+ 2 - 3 + 4)					8,969.85	(5)



#### FY2015-16

Submit ID: 0258-70848343

## 14 Fergus County

#### 0258 Lewistown Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

Curren	t Revenues, Other Financi	ing Source	es and Residual Equity	Γransfers In:			Fund C	code 21		
PRC	Revenue					2015 Value	2016 Va	<b>2016 Value</b>		
	1510 Interest Earnings					467.86		484.77		
Total C	urrent Revenues, Other F	inancing S	Sources and Residual Ed	quity Transfers In:		467.86		484.77		
Curren	t Expenditures, Other Fin	<mark>ancing Us</mark>	es and Residual Equity	Transfers Out:			Fund C	Code 21		
PRC	Program Function	Object				<b>2015 Value</b>	<b>2016 Value</b>			
Total C	urrent Expenditures, Oth	er Financi	ng Uses and Residual E	quity Transfers Out:		0.00		0.00		
	Schedule Of Changes Worksheet									
Beginn	ning Fund Balance						53,200.38	(1)		
Total C	Current Revenues, Other Fir	nancing So	urces and Residual Equity	y Transfers In			484.77	(2)		
Total C	Current Expenditures, Other	Financing	Uses and Residual Equit	y Transfers Out			0.00	(3)		
Increas	se/Decrease of Reserve for I	Inventories								
Т	This Year	0.00	Less Last Year	0.00	(4a)	0.00				
Increas	se/Decrease of Reserve for I	Encumbrar	ices							
Т	This Year	0.00	Less Last Year	0.00	(4b)	0.00				
							0.00	(4)		
Ending	Ending Fund Balance (1 + 2 - 3 + 4)									



#### FY2015-16

Submit ID: 0258-70848343

## 14 Fergus County

#### 0258 Lewistown Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 24 - Metal Mines Tax Reserve Fund

Curren	t Revenues, Other Fin	ancing Source	es and Residual Equity T	ransfers In:			Fund C	ode 24		
PRC	Revenue					2015 Value	2016 Va	lue		
	1510 Interest Earnin	ngs				776.94		805.02		
Total C	Current Revenues, Oth	er Financing	Sources and Residual Eq	uity Transfers In:		776.94		805.02		
Curren	t Expenditures, Other	Financing Us	es and Residual Equity T	Transfers Out:			Fund C	Code 24		
PRC	Program Function	on Object				<b>2015 Value</b>	2016 Val	lue		
Total C	Current Expenditures,	Other Financ	ing Uses and Residual Eq	quity Transfers Out:		0.00		0.00		
	Schedule Of Changes Worksheet									
Beginn	ning Fund Balance						88,346.91	(1)		
Total C	Current Revenues, Other	r Financing So	urces and Residual Equity	Transfers In			805.02	(2)		
Total C	Current Expenditures, O	ther Financing	Uses and Residual Equity	Transfers Out			0.00	(3)		
Increas	se/Decrease of Reserve	for Inventories	3							
Т	Γhis Year	0.00	Less Last Year	0.00	(4a)	0.00				
Increas	se/Decrease of Reserve	for Encumbra	nces							
7	This Year	0.00	Less Last Year	0.00	(4b)	0.00				
							0.00	(4)		
Ending	g Fund Balance (1 + 2 -	3 + 4)					89,151.93	(5)		



#### FY2015-16

Submit ID: 0258-70848343

## 14 Fergus County

#### 0258 Lewistown Elem

# Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Curren	nt Revenues, Other Finan	cing Sourc	es and Residual Equity T	ransfers In:				Fund C	Code 28
PRC	Revenue						2015 Value	2016 Va	alue
	1111 District Levy - R	Real Propert	y				59,912.38	59.	,722.90
	1112 District Levy - P	ersonal Pro	perty				1,482.48	1.	,845.50
	1114 District Levy - P	ers Prop/M	obile Homes				339.05		918.35
	1190 Penalties and Int	erest on Ta	xes				216.66		204.37
	1510 Interest Earnings	3					542.73		437.52
	3281 State Technology	y Aid					5,416.83	5	,360.68
Total C	<b>Current Revenues, Other</b>	Financing	Sources and Residual Eq	uity Transfers	In:		67,910.13	68	,489.32
Curren	nt Expenditures, Other Fi	<mark>inancing U</mark>	ses and Residual Equity T	Transfers Out:				Fund (	Code 28
PRC	Program Function	Object					2015 Value	2016 Val	lue
	1XX Regular Education	on Progran	ns - Elementary/Secondar	·y					
	222X Edi	ucational N	<b>Iedia Services</b>						
		3XX P	urchased Professional and	Technical Servi	ces		4,764.99	7	,882.24
		5XX C	ther Purchased Services				295.06		126.43
			upplies and Materials				56,942.39 160.00	45	,464.67
	~	810 Dues and Fees							0.00
	25XX Support Services - Business  3XX Purchased Professional and Technical Services								
					ces		4,112.14	6	5,755.11
			urchased Property Services	3			7.69		10.29
			ther Purchased Services				1,000.73		,843.63
Total (	Surrent Evnenditures Ot		upplies and Materials ring Uses and Residual Eq	mity Transfars	Out		<u>2,190.23</u> <u>69,473.23</u>		,890.18
10tai C	Lurrent Expenditures, Ot	nei rinan	Schedule Of Cl			oot	09,473.23	Fund (	
Dagin	ning Fund Palanga		Schedule Of Cl	nanges wo	LKSII	cci			
	ning Fund Balance							55,792.77	(1)
Total (	Current Revenues, Other F	inancing So	ources and Residual Equity	Transfers In				68,489.32	(2)
Total (	Current Expenditures, Otho	er Financin	g Uses and Residual Equity	Transfers Out				64,972.55	(3)
Increa	se/Decrease of Reserve for	r Inventorie	S						
-	This Year	0.00	Less Last Year	0.0	0	(4a)	0.00		
Increa	se/Decrease of Reserve for	r Encumbra	nces						
-	This Year	0.00	Less Last Year	0.0	0	(4b)	0.00		
								0.00	(4)
Ending	g Fund Balance (1 + 2 - 3 -	+ 4)						59,309.54	(5)



#### FY2015-16

Submit ID: 0258-70848343

## 14 Fergus County

#### 0258 Lewistown Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current	t Revenues, Other Finan	cing Sourc	es and Residual Equity T	ransfers In:				Fund C	code 29
PRC	Revenue						2015 Value	2016 Va	lue
	1510 Interest Earnings						1,464.83	1,	,465.56
	1900 Other Revenue fr	rom Local S	Sources				1,052.30		876.85
	3445 State Combined	Fund School	ol Block Grant				31,231.34	31,	,231.34
	3447 SB96 Combined	Block Grai	nt Reimbursement				8,287.37		0.00
Total C	urrent Revenues, Other	Financing	Sources and Residual Equ	uity Transfer	s In:		42,035.84	33.	,573.75
Current	t Expenditures, Other Fi	nancing U	ses and Residual Equity T	ransfers Out	t:			Fund C	Code 29
PRC	Program Function	Object					2015 Value	2016 Val	lue
	=	_	ns - Elementary/Secondar	·y					
	1XXX In								
			ersonal Services - Salaries				15,000.00		,000.00
m . 1 a			ersonal Services - Employe				16,651.48		,166.38
Total C	urrent Expenditures, Ot	her Financ	ing Uses and Residual Eq	uity Transfe	rs Out	:	31,651.48		,166.38
			Schedule Of Ch	nanges W	<mark>orksl</mark>	ieet		Fund C	Code 29
Beginn	ning Fund Balance							168,939.03	(1)
Total C	Current Revenues, Other F	inancing So	ources and Residual Equity	Transfers In				33,573.75	(2)
Total C	Current Expenditures, Other	er Financing	g Uses and Residual Equity	Transfers Ou	ıt			48,166.38	(3)
Increas	se/Decrease of Reserve for	Inventorie	S						
Т	This Year	0.00	Less Last Year	0	.00	(4a)	0.00		
Increas	se/Decrease of Reserve for	Encumbra	nces						
Т	This Year	0.00	Less Last Year	0	.00	(4b)	0.00		
								0.00	(4)
Ending	g Fund Balance $(1 + 2 - 3 + 4)$	+ 4)						154,346.40	(5)



#### FY2015-16

Submit ID: 0258-70848343

## 14 Fergus County

#### 0258 Lewistown Elem

# Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

Curre	nt Revenues, Other Fi	nancing Source	es and Residual Equity T	ransfers In:			Fund C	Code 50
PRC	Revenue					2015 Value	2016 Va	alue
	1111 District Levy	Dool Droporty	,			118,001.93	152	,034.52
	1111 District Levy					2,922.90		,558.12
	•		•			682.68		,050.73
	1114 District Levy - Pers Prop/Mobile Homes 1190 Penalties and Interest on Taxes							450.97
	1510 Interest Earni					427.41 9,322.07		,398.59
	3120 State Guaran		Aid			92,012.50		,128.10
Total (			Sources and Residual Eq	uity Transfers In:		223,369.49		,621.03
Curre	nt Expenditures, Othe	<mark>r Financing U</mark> s	es and Residual Equity 1	Transfers Out:			Fund (	Code 50
PRC	Program Functi	on Object				2015 Value	2016 Va	lue
	O .	· ·	s - Elementary/Secondar	ry				
	9	0	gation Bonds, Special Ass	•	rest			
		860 Ag	ent Fees/Issuance Costs			550.00		550.00
Total (	Current Expenditures,	Other Financ	ing Uses and Residual Ed	quity Transfers Ou	t:	550.00		550.00
			Schedule Of C	<mark>hanges Works</mark>	heet		Fund (	Code 50
Begin	ning Fund Balance					1,6	662,514.76	(1)
Total	Current Revenues, Otho	er Financing So	urces and Residual Equity	Transfers In		2	22,621.03	(2)
Total	Current Expenditures, 0	Other Financing	Uses and Residual Equity	Transfers Out			550.00	(3)
Increa	ase/Decrease of Reserve	for Inventories	:					
	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increa	ase/Decrease of Reserve	e for Encumbra	nces					
	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Endin	Ending Fund Balance (1 + 2 - 3 + 4) 1,884,585.							(5)



#### FY2015-16

Submit ID: 0258-70848343

## 14 Fergus County

#### 0258 Lewistown Elem

# Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

<mark>Curren</mark>	t Revenues, (	<mark>Other Financi</mark>	ng Sourc	es and Residual Equity T	ransfers In:			Fund C	Code 60
PRC	Revenue						2015 Value	2016 Va	alue
	1510 Inter	rest Earnings					152.54		154.16
Total C	Current Reve	nues, Other Fi	inancing	Sources and Residual Equ	uity Transfers In:		152.54		154.16
<mark>Curren</mark>	t Expenditur	es, Other Fina	ancing Us	ses and Residual Equity T	Transfers Out:			Fund (	Code 60
PRC	Program	Function	Object				2015 Value	2016 Val	lue
	1XX Regu		_	ns - Elementary/Secondar ices - School Administrati	•				
				upplies and Materials			1,624.40		0.00
Total C	Current Expe	nditures, Otho	er Financ	ing Uses and Residual Eq	uity Transfers Out	<b>:</b>	1,624.40		0.00
				Schedule Of Cl	<mark>nanges Works</mark> l	heet		Fund (	Code 60
Beginn	ning Fund Bal	ance						16,917.08	(1)
Total (	Current Reven	nues, Other Fin	ancing So	ources and Residual Equity	Transfers In			154.16	(2)
Total (	Current Expen	nditures, Other	Financing	g Uses and Residual Equity	Transfers Out			0.00	(3)
Increas	se/Decrease o	f Reserve for I	nventorie	S					
7	Γhis Year		0.00	Less Last Year	0.00	(4a)	0.00		
Increas	se/Decrease o	f Reserve for E	Encumbra	nces					
7	Γhis Year		0.00	Less Last Year	0.00	(4b)	0.00		
								0.00	(4)
Ending	g Fund Balanc	ce(1+2-3+4)	4)					17,071.24	(5)



#### FY2015-16

Submit ID: 0258-70848343

### 14 Fergus County

#### 0258 Lewistown Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

			C	Reserve 1	-114			
Curren	t Revenues, Other Fin	ancing Sourc	es and Residual Equity Tr	ansfers In:			Fund C	Code 61
PRC	Revenue					2015 Value	2016 Va	alue
	1111 District Levy -	- Real Propert	v			95,488.12	3	,982.26
	1112 District Levy -	=				2,362.90		491.17
	1114 District Levy -	Pers Prop/M	obile Homes			539.76		824.74
	1190 Penalties and I	Interest on Ta	xes			347.66		203.17
	1510 Interest Earnin	ıgs				5,868.19	6	,115.83
Total C	current Revenues, Otho	er Financing	Sources and Residual Equ	ity Transfers In:		104,606.63	11	,617.17
Curren	t Expenditures, Other	Financing U	ses and Residual Equity Tr	ransfers Out:			Fund (	Code 61
PRC	Program Functio	n Object				2015 Value	2016 Va	lue
		•	ns - Elementary/Secondary	7				
	=	_	quisition and Construction					
		7XX P	roperty and Equipment Acqu	uisition		154,139.32		0.00
Total C	urrent Expenditures,	Other Financ	ing Uses and Residual Equ	iity Transfers Ou	t:	154,139.32		0.00
			Schedule Of Ch	<mark>anges Works</mark>	heet		Fund (	Code 61
Beginn	ning Fund Balance						666,245.98	(1)
Total (	Current Revenues, Other	r Financing So	ources and Residual Equity 7	Γransfers In			11,617.17	(2)
Total (	Current Expenditures, O	ther Financing	g Uses and Residual Equity	Transfers Out			0.00	(3)
Increas	se/Decrease of Reserve	for Inventorie	s					
٦	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increas	se/Decrease of Reserve	for Encumbra	nces					
٦	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	g Fund Balance (1 + 2 -	3 + 4)					677,863.15	(5)



#### FY2015-16

Submit ID: 0258-70848343

## 14 Fergus County

#### 0258 Lewistown Elem

# Schedule of Revenues, Expenditures and Changes in Fund Balance 78 - Self Insurance Fund - Health

Curren	t Revenues, (	Other Financi	ng Source	es and Residual Equity T	Transfers In:			Fund C	Code 78
PRC	Revenue						2015 Value	2016 Va	alue
	1970 Serv	ices Provided	Other Fur	nds			131,674.21	137	,723.95
Total C	Current Rever	nues, Other Fi	nancing	Sources and Residual Eq	quity Transfers In:		131,674.21	137	,723.95
Curren	<mark>t Expenditur</mark>	es, Other Fina	ancing Us	ses and Residual Equity	Transfers Out:			Fund (	Code 78
PRC	Program	Function	Object				2015 Value	2016 Va	lue
	920 Enterp	orise or Intern	al Servic	e Programs					
		32XX Ente	rprise Se	rvices					
			3XX Pu	urchased Professional and	Technical Services		129,409.00	146	6,621.64
Total C	Current Expe	nditures, Othe	er Financ	ing Uses and Residual E	quity Transfers O	ut:	129,409.00	146,621.64	
				Schedule Of C	<mark>hanges Work</mark>	sheet		Fund (	Code 78
Beginn	ning Fund Bal	ance						16,946.87	(1)
Total (	Current Reven	ues, Other Fin	ancing So	ources and Residual Equity	y Transfers In			137,723.95	(2)
Total (	Current Expen	ditures, Other	Financing	Uses and Residual Equit	y Transfers Out			146,621.64	(3)
Increas	se/Decrease of	f Reserve for I	nventories	S					
٦	Γhis Year		0.00	Less Last Year	0.00	(4a)	0.00		
Increas	Increase/Decrease of Reserve for Encumbrances								
7	Γhis Year		0.00	Less Last Year	0.00	(4b)	0.00		
								0.00	(4)
Ending	g Fund Balanc	e (1 + 2 - 3 + 4	4)					8,049.18	(5)



#### FY2015-16

Submit ID: 0258-70848343

### 14 Fergus County

#### 0258 Lewistown Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

Curren	t Revenues, C	<mark>)ther Financi</mark>	ng Source	es and Residual Equit	ty Transfers In:				Fund C	Code 84
PRC	Revenue							2015 Value	2016 Va	alue
	1510 Inter	est Earnings						6.06		7.80
		venues from S	Student Ac	tivities				44,044.15	48	,831.45
Total C	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:						44,050.21		,839.25	
Curren	<mark>it Expenditur</mark>	es, Other Fin	ancing Us	ses and Residual Equi	<mark>ity Transfers O</mark> i	ut:			Fund (	Code 84
PRC	Program	Function	Object					2015 Value	2016 Va	lue
	7XX Extra	curricular A	thletics ar	nd Activities						
		3XXX Ope	eration of	Non-Educational Ser	vices					
	XXX Student Extracurricular							40,110.69	43,077.69	
Total C	Current Expen	ditures, Oth	er Financ	ing Uses and Residua	l Equity Transf	ers Out	:	40,110.69	43,077.69	
				Schedule Of	f Changes W	orksl	neet		Fund (	Code 84
Beginn	ning Fund Bala	ance							73,714.68	(1)
Total (	Current Reven	ues, Other Fin	ancing So	ources and Residual Eq	uity Transfers In	1			48,839.25	(2)
Total (	Current Expen	ditures, Other	Financing	g Uses and Residual Eq	quity Transfers C	Out			43,077.69	(3)
Increas	se/Decrease of	Reserve for I	nventories	S						
7	Γhis Year		0.00	Less Last Year		0.00	(4a)	0.00		
Increas	Increase/Decrease of Reserve for Encumbrances									
7	Γhis Year		0.00	Less Last Year		0.00	(4b)	0.00		
									0.00	(4)
Ending	g Fund Balance	e(1+2-3+4)	4)						79,476.24	(5)



FY2015-16

#### Submit ID: 0258-70848343

## 14 Fergus County

#### 0258 Lewistown Elem

#### **Detail Expenditure**

Fund	Acco	unt		Description	2015 Value	<b>2016 Value</b>
XX	210	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112	Certified Teacher Staff Salaries	410,016.19	368,720.90
XX	39X	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112	Certified Teacher Staff Salaries	2,669,846.24	2,691,931.24
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	77,130.19	9,333.90
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	7,408.65	2,521.24
XX	XXX	26XX	41X	Energy Utility Services	161,960.36	150,833.69
XX	XXX	4XXX	710	Land	0.00	0.00
XX	XXX	4XXX	715	Land Improvements	154,139.32	0.00
XX	XXX	4XXX	720	Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725	Major Construction Services	32,467.50	538,005.95
XX	XXX	4XXX	73X	Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X	Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563	Educational Fees to Detention Facilities	220.00	0.00



#### FY2015-16

### 14 Fergus County

#### 0258 Lewistown Elem

#### **Special Education Reversion**

#### **Special Education Allowable Cost Payments:**

If f = 0 then c = reversion ELSE

If (e - f) is > 0, then [(e - f) \* 0.75] = reversion

a.	Instructional Block Grant Entitlement	125,042.40
b.	Related Services Block Grant Entitlement	0.00
c.	Total Entitlements Subject to Reversion	125,042.40
Pro	rated Cooperative Cost Payments:	
d.	Related Services Block Grant Entitlement (paid to coop)	41,680.80
e.	Minimum Special Education Expenditures to Avoid Reversion	
	[(c) * (1.33)] + [(d) * (0.33)]	180,061.05
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	990,265.13
g.	Special Education Reversion Amount	

#### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

#### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

0.00



FY2015-16

Submit ID: 0258-70848343

#### 14 Fergus County

#### 0258 Lewistown Elem

#### **Special Education Reversion**

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	768,080.14	33,190.61	0.00	0.00	0.00
280	1XXX	2XX	146,224.27	4,326.08	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	3,111.37	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	35,332.66	0.00	0.00	0.00	0.00
Totals			952,748.44	37,516.69	0.00	0.00	0.00

990,265.13

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

<sup>\*</sup>Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



#### FY2015-16

Submit ID: 0258-70848343

## 14 Fergus County

#### 0258 Lewistown Elem

#### Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Gove	rnmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
	Land	229,882.14	0.00	0.00	0.00	229,882.14
	Land Improvements	447,632.54	0.00	0.00	0.00	447,632.54
***	Buildings	4,699,683.86	32,467.50	538,005.95	95,000.00	5,175,157.31
	Machinery and Equipment	1,807,395.40	0.00	45,580.04	12,807.70	1,840,167.74
	Construction in Progress	32,467.50	0.00	0.00	32,467.50	0.00
	Totals at Historical Cost	7,217,061.44	32,467.50	583,585.99	140,275.20	7,692,839.73
Depre	ciation					
	Improvement Accum	213,575.93	0.00	18,895.15	0.00	232,471.08
	Building Accum	2,409,934.38	0.00	159,289.12	47,500.00	2,521,723.50
	Machinery and Equipment Accum	1,400,285.59	0.00	93,944.80	11,756.56	1,482,473.83
	Total Accumulated Depreciation	4,023,795.90	0.00	272,129.07	59,256.56	4,236,668.41
	nmental Activities, Capital Assets, Net cumulated Depreciation	3,193,265.54	32,467.50	311,456.92	81,018.64	3,456,171.32

<sup>\*</sup> Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

<sup>\*\*</sup> Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

<sup>\*\*\*</sup> Has comments.



Bond Long-Term Liabilities

# Trustees' Financial Summary FY2015-16 Submit ID: 0258-70848343

### 14 Fergus County

#### 0258 Lewistown Elem

#### **Schedule of Changes in Long-Term Liabilities (b) (f)** (g) Long-Term (a) **(c)** (d) **Ending** Current **Beginning** New Debt Refunding Balance **Portion** Portion Balance & Other Principal & Other (6/30/2016)Due Due 7/1/2015 Additions **Payments** Reduction [a+b-c-d] FY2017 FY2018 **Governmental Activities \*** 0.00 0.00 404,116.70 0.00 404,116.70 Compensated Absences 419,475.25 15,358.55 Other Post Employment Benefits 778,413.00 46,431.00 0.00 0.00 824,844.00 0.00 824,844.00 Other 76,348.62 72,000.00 48,160.20 1,188.42 99,000.00 0.00 99,000.00 Total Governmental Activity 1,327,960.70 0.00 1,327,960.70 Non-bond Long-Term Liabilities 1,274,236.87 118,431.00 48,160.20 16,546.97 Bond(s) 06/16/2009 2,087,250.00 0.00 0.00 0.00 2,087,250.00 0.00 2,087,250.00 Total Governmental Activity

#### A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

2,087,250.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

0.00

0.00

2,087,250.00

0.00

2,087,250.00

0.00

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



FY2015-16

Submit ID: 0258-70848343

**14 Fergus County** 

0258 Lewistown Elem

## **Net Pension Liability FY2016**

	Beginning Balance	Additions	Reductions	<b>Ending Balance</b>
Governmental				
Net Pension - PERS	1,059,219.18	121,462.84	0.00	1,180,682.02
Net Pension - TRS	4,698,957.20	43,830.20	0.00	4,742,787.40